

thereof, the Liquor Control Board, the Supervisor of County Aid, the County Welfare Board, the Treasurer of Montgomery County, the Assessor of Montgomery County and the Sheriff of Montgomery County, and all other County officers, employees, Boards or Commissions whether or not herein, specifically named, for the year commencing July 1, 1939, and ending June 30, 1940, and annually thereafter; he shall institute such comparisons and make such suggestions, observations, deductions and criticisms in connection with and as part of his report as will give the citizens and taxpayers of the County an intelligent understanding of all receipts and expenditures of public monies as well as all bonded and other indebtedness and the annual requirements for payment of principal and interest; he shall formulate and publish in pamphlet form or in some newspaper of general circulation in Montgomery County not later than the first day of October in each year a report containing a full, accurate, itemized statement in the minutest detail of all receipts and disbursements properly grouped and classified. In the event that he determines to publish said report in pamphlet form he shall, with the approval of the Board of County Commissioners, ask bids from practical printers to print at least two thousand copies of said report annually, and shall accept the lowest responsible bid; he shall distribute by mail not less than one thousand copies of said report to representative citizens of the County and place the remaining copies of said report in the office of the Board of County Commissioners to be distributed in such manner as said Board may adopt, and said Board of County Commissioners shall pay all costs of printing and distributing said report, and in the event that he determines to publish said report in a newspaper, the Board of County Commissioners shall pay all costs thereof.

It shall be the duty of every officer and department receiving money for the County to issue a receipt to the person paying the same, showing the date, purpose and amount of every sum received, except that County tax bills marked paid shall be a sufficient compliance with this provision. A complete file of duplicate receipts shall constitute a valid and sufficient record of cash receipts of any county officer or department, and it shall be the duty of every officer or department disbursing money for the county to keep a record of the date, payee or contractor, the purpose and amount of every disbursement made. Where disbursements are made upon the order of the County Commissioners, a complete file of paid orders shall constitute a valid and sufficient record of disbursements, unless the County Accountant shall rule that a further record is necessary. The said Commissioners shall furnish such additional clerks and assistants for such time, and at such com-